DEPARTMENT OF STATE REVENUE

Revenue Ruling # 2015-07ST
March 7, 2017

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ISSUES

Sales and Use Tax - Software "Interfaces"

Authority: IC 6-2.5-1-24; IC 6-2.5-1-26.5; IC 6-2.5-1-27; IC 6-2.5-1-27.5; IC 6-2.5-1-28.5; IC 6-2.5-2-1; IC 6-2.5-2-2; IC 6-2.5-4-1; IC 6-2.5-4-6; IC 6-2.5-4-16.4; 45 IAC 2.2-1-1; 45 IAC 2.2-4-2; Asplundh Tree Expert Co. v. Indiana Dep't of State Revenue, 38 N.E.3d 744 (Ind. T.C. 2015); Sales Tax Information Bulletin #8 (December 2016); Streamlined Sales and Use Tax Agreement (December 23, 2016)

A taxpayer ("Company") is seeking an opinion as to whether the "interfaces" Company purchases so that its proprietary software suite can communicate with various medical facilities' software systems are a service and not subject to the Indiana sales and use tax.

STATEMENT OF FACTS

Company is a corporation that operates internationally, with locations in Indiana. Company performs diagnostic medical testing, from routine blood tests to gene-based and molecular testing. Company has internally developed a new software suite (the "Suite") to facilitate the process of testing, obtaining results, and sharing the results. Company provides the following facts regarding its Suite and the reason for requesting a ruling:

[Company] internally developed the [Suite] of connectivity solutions to order lab tests, receive timely test results, share clinical information quickly and securely, and prescribe drugs. The [Suite] is currently used to process over one million transactions every day. The [Suite] is capable of electronic interconnectivity and is a vital part of the national healthcare information infrastructure. [The Suite's] EHR[1] (electronic health record) is one of the first EHRs to utilize the Direct Project exchange protocol which enables physicians to communicate easily with other physicians using a secure email format. It also allows care team stakeholders to collaborate more efficiently, and patients to receive information about their care.

[The Suite] supports physicians with a practical, cost-effective electronic health record and electronic lab ordering and results platform. The web-based platform is cloud-based, easy to use with an intuitive interface, and allows access to your medical records anytime, anywhere via the Internet, [Suite] Mobile for smartphones or [Suite] HD for the iPad.

. . .

[Company] developed the web-based platform for the delivery and receipt of clinical laboratory orders, results, and other value added services (the "DEX Service" or "Data Exchange").

. . .

In the field of laboratory testing, medical professionals request laboratory tests on behalf of their patients as an important part of the delivery of medical services. A biological sample (e.g., blood, urine, culture, etc.) is taken from the patient by the medical professional. That biological sample is often transported to an independent laboratory, which is requested to conduct a specified test on the biological sample. The results of the test are then communicated by the laboratory to the medical professional for conveyance to the patient.

The growth of the Internet over the last 20 years has increased the global desire to provide more data faster and more efficiently. The Internet includes a vast number of computers and computer networks that are interconnected through communications links. The interconnected computers exchange information using various services, such as electronic mail and the World Wide Web (WWW). The WWW service allows a

server computer system (i.e., Web server or Web site) to send graphical Web pages of information to a remote client computer. The remote client computer can then display the Web pages.

The Data Exchange, which is built on the back of internet technology, is a method of receiving an order for a laboratory test of a biological specimen for a patient utilizing a computer network. The method includes facilitating a connection between the client computer (i.e. physician's office) and the central computer (at [Company]). A laboratory test request is received at the central computer from the client computer. Patient, billing, and diagnosis information corresponding to the requested laboratory test is also electronically received at the central computer from the client computer. Information is electronically transmitted from the central computer to the client computer for generating a test requisition and a label for use with the biological specimen to be tested and analyzed.

Further, the Data Exchange is also a method of providing results of a laboratory test of a biological specimen using a computer network. A request for laboratory test results is received at the central computer from the client computer. An identification of a patient or group of patients is also received at the central computer from the client computer. The laboratory test results are then electronically transmitted to the client computer.

How the Data Exchange Works

Generally, the Data Exchange provides a Web-based test ordering and results reporting system that enables physician and hospital clients of a separate laboratory to access patient laboratory test results via the Internet in a secure and reliable way.

A computer network system includes at least one client computer from which a doctor or other medical professional desiring to order a laboratory test for a patient can communicate with a central computer. Client computers are each interconnected by way of the internet to a central computer. A user of a client computer can order a laboratory test by communicating with the central computer. The central computer coordinates and manages each order received from a client computer. The central computer can be connected for communication with several laboratories that may perform a test being ordered by a client computer. The central computer communicates individually with each laboratory.

Application programs residing in the central computer permit electronic ordering of laboratory tests and electronic reporting of laboratory test results to the physician, hospital, or other medical group. The system also provides administrative functions such as verifying that a specific test order is eligible for payment by an insurance plan based on the diagnosis codes identified for the patient.

The client office may be a patient service center (PSC), a physician's office or a hospital, for example. The client, using the Web browser function in the client computer, sends a specific URL (universal resource locator) to the Web server of the central computer. The Web server fetches a log-in page from the database and sends it to the client's computer. After the client logs in with the correct user name and user password, the Web server sends an ordering document URL to the client's Web browser. The client fills in the test order and sends a test order URL to the Web server. The client computer communicates with the central computer to order a test, to ascertain the results of a test, and to handle administrative functions associated with the test order, such as billing and customizing of pages showing diagnosis codes and test order codes.

Upon successful communication to order a test by the client computer, a requisition for the test and specimen labels are generated. The labels may include information correlating the specimen to the patient and the test requisition.

The performing laboratory receives the specimen and performs the testing. The results of the test are sent to the central computer, either manually or automatically by instrument merge. The central computer (or a computer at the performing laboratory) may interpret the test result and provide an alert or an abnormal flag for the attention of the doctor in the event that the test report includes test results that do not fall within a predetermined "normal" range.

Test results are then released by the central computer to the client computer. Test results are provided by electronic transmission over the internet, when requested by the client computer. In this manner, the embodiments of the Data Exchange provides an interactive method for viewing or printing test results of a patient, based on client selected criteria.

The "Interfaces"

To facilitate the connectivity and communication between [Company]'s Data Exchange web-based platform and the various medical organizations' EMR[2] system, an interface must be configured to allow the two conflicting systems to accurately exchange data. Generally, the EMR system purchased by the doctor's office is not immediately compatible with [Company]'s proprietary Data Exchange Hub. The purpose of the interface is to provide the translation service (or data manipulation) necessary to electronically transmit the HL7[3] patient order and results data between the two systems.

[Company] deals with thousands of physician's offices from across the country. Accordingly, each physician's office could have a different EMR . . . system. In order to get the required diagnostic results from the [Company] Laboratory system to the physician's office in the most expedient and secure manner, [Company] must hire third party providers that can "translate" [Company]'s test codes and results in a manner that they can be read by the various physicians' EMR systems.

The physician's office will direct [Company] to the EMR third party provider that is most knowledgeable with their specific EMR system. [Company] will sign an agreement with the third party to provide Data Exchange Services (DEX). Generally the Data Exchange Services are performed at the [Company] "Hub" [outside Indiana]. The third party is granted use of a [Company] proprietary patent (referenced above) that enables it to "read" the [Company] software and translate it to the physician's software system to which the third party has access. The EMR provider will work with a [Company] technical analyst to begin to map any of the physician's office insurance provider files, input ID values, and test messages that are exchanged across the interface to ensure proper sending and receipt of the electronic messages. After validation of all test scenarios, the physician's practice is moved to a go-live status and the interface is "turned-on" - meaning confidential medical information can be received and returned (in the case of a bi-directional interface service charge) or test results can be received (in the case of a "results only" interface service charge).

The work provided by the EMR vendor is akin to building a tunnel between two existing systems. There is absolutely no software that is exchanged or licensed. The only data exchanged are HL7 messages. The EMR interface processes the message and then displays it within the EMR software located at the physician's office. Another analogy could view the Data Exchange Hub as a mailbox system from which the physicians' offices can send test orders and receive test results.

The Data Exchange Services (DEX) Agreement between [Company] and the third party interface provider does not authorize the retail sale of software. Under the agreement between [Company] and the EMR provider, the provider does not issue a license for the software. Neither [Company] nor the physician's office have access or rights to use or control the interface as access to the interface is restricted solely to the EMR third party provider. [Company] and the physician's office are only able to send and receive data to and from the interface. The interface performs the translation services without the interaction of [Company] or the physician's office.

In addition, neither [Company] nor the physicians group can directly or indirectly sell, license, or otherwise provide any part of the interface, nor can they compile, disassemble, or reverse engineer any component of the interface offered by the EMR systems provider. [Company] merely enters into a services agreement with the third party interface provider who provides the processing platform to translate the [Company] results into HL7 machine readable format for the physician's office, or vice versa in the case of the physician's office ordering a test from [Company].

The interface provider is given access to [Company's] Data Exchange system, and in turn access is granted by the third party to the physician's software. Through a secure internet connection, the third party EMR provider performs their services remotely from their respective offices. It is not necessary for the interface provider to travel to [Company] laboratories, the physician offices or the [Company] Hub to perform any service.

DISCUSSION

Based on the above-mentioned facts, Company requests a ruling as to whether the third party interfaces are a non-taxable service. Pursuant to IC 6-2.5-2-1(a) and IC 6-2.5-2-2(a), sales tax is imposed on retail transactions made in Indiana. A retail transaction is defined in IC 6-2.5-4-1(b) as the transfer, in the ordinary course of business, of tangible personal property for consideration. IC 6-2.5-4-1(c) goes on to provide in pertinent part:

For purposes of determining what constitutes selling at retail, it does not matter whether:

. . .
    (2) the property is transferred alone or in conjunction with other property or services . . .

"Tangible personal property" is defined in IC 6-2.5-1-27 as:

    . . . personal property that:
        (1) can be seen, weighed, measured, felt, or touched; or
        (2) is in any other manner perceptible to the senses.
    The term includes electricity, water, gas, steam, and prewritten computer software.

Except for certain enumerated services, sales of services generally are not retail transactions and are not subject to sales or use tax. 45 IAC 2.2-4-2 clarifies the taxability of services as follows:

    (a) Professional services, personal services, and services in respect to property not owned by the person rendering such services are not "transactions of a retail merchant constituting selling at retail", and are not subject to gross retail tax. Where, in conjunction with rendering professional services, personal services, or other services, the serviceman also transfers tangible personal property for a consideration, this will constitute a transaction of a retail merchant constituting selling at retail unless:
        (1) The serviceman is in an occupation which primarily furnishes and sells services, as distinguished from tangible personal property;
        (2) The tangible personal property purchased is used or consumed as a necessary incident to the service;
        (3) The price charged for tangible personal property is inconsequential (not to exceed 10%) compared with the service charge; and
        (4) The serviceman pays gross retail tax or use tax upon the tangible personal property at the time of acquisition.
    (b) Services performed or work done in respect to property and performed prior to delivery to be sold by a retail merchant must however, be included in taxable gross receipts of the retail merchant.
    (c) Persons engaging in repair services are servicemen with respect to the services which they render and retail merchants at retail with respect to repair or replacement parts sold.
    (d) A serviceman occupationally engaged in rendering professional, personal or other services will be presumed to be a retail merchant selling at retail with respect to any tangible personal property sold by him, whether or not the tangible personal property is sold in the course of rendering such services. If, however, the transaction satisfies the four (4) requirements set forth in [subsection (a)], the gross retail tax shall not apply to such transaction.

A unitary transaction is clarified in 45 IAC 2.2-1-1(a) as follows:

    Unitary Transaction. For purposes of the state gross retail tax and use tax, such taxes shall apply and be computed in respect to each retail unitary transaction. A unitary transaction shall include all items of property and/or services for which a total combined charge or selling price is computed for payment irrespective of the fact that services which would not otherwise be taxable are included in the charge or selling price.

Sales of specified digital products are also included in the definition of retail transactions. IC 6-2.5-4-16.4(b) provides that a person engages in making a retail transaction when the person (1) electronically transfers specified digital products to an end user; and (2) grants to the end user the right of permanent use of the specified digital products that is not conditioned upon continued payment by the purchaser. "Specified digital products," as currently defined by IC 6-2.5-1-26.5, include only digital audio works (e.g., songs, spoken word recordings, ringtones), digital audiovisual works (e.g., movies), and digital books. Products "transferred electronically" are defined at IC 6-2.5-1-28.5 to mean products that are "obtained by a purchaser by means other than tangible storage media."

Pursuant to Section 333 ("Use of Specified Digital Products," effective Jan. 1, 2010) of the Streamlined Sales and Use Tax Agreement ("SSUTA," effective December 23, 2016), of which Indiana is a signatory, "A member state shall not include any product transferred electronically in its definition of 'tangible personal property.'" Therefore, Indiana may not impose sales tax on a product transferred electronically by basing the product's taxability on inclusion of the product in the definition of tangible personal property. Pursuant to the same section of the SSUTA, "ancillary services," "computer software," and "telecommunication services" are excluded from the term "products transferred electronically." This means prewritten computer software transferred electronically is still taxable. Additionally, IC 6-2.5-1-27.5(c)(8) explicitly excludes ancillary services from the definition of telecommunication services, which are taxable under IC 6-2.5-4-6. Accordingly, ancillary services are not subject to sales tax in Indiana.

Based on the foregoing, Indiana may impose sales tax on products transferred electronically only if the products meet the definition of specified digital products, pre-written computer software, or telecommunication services.

"Prewritten computer software" is defined in IC 6-2.5-1-24 as follows:

Subject to the following provisions, "prewritten computer software" means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser:
(1) The combining of two (2) or more prewritten computer software programs or prewritten parts of the programs does not cause the combination to be other than prewritten computer software.
(2) Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser.
(3) If a person modifies or enhances computer software of which the person is not the author or creator, the person is considered to be the author or creator only of the person's modifications or enhancements.
(4) Prewritten computer software or a prewritten part of the software that is modified or enhanced to any degree, where the modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software. However, where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such a modification or enhancement, the modification or enhancement is not prewritten computer software.

"Telecommunication services" is defined in IC 6-2.5-1-27.5 as follows:

(a) "Telecommunication services" means electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points.
(b) The term includes a transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing regardless of whether the service:
(1) is referred to as voice over Internet protocol services; or
(2) is classified by the Federal Communications Commission as enhanced or value added.
(c) The term does not include the following:
(1) Data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser whose primary purpose for the underlying transaction is the processed data or information.
(2) Installation or maintenance of wiring or equipment on a customer's premises.
(3) Tangible personal property.
(4) Advertising, including but not limited to directory advertising.
(5) Billing and collection services provided to third parties.
(6) Internet access service.
(7) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance, and routing of the services by the programming service provider. Radio and television audio and video programming services include cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 CFR 20.3.
(8) Ancillary services.
(9) Digital products delivered electronically, including the following:
(A) Software.
(B) Music.
(C) Video.
(D) Reading materials.
(E) Ring tones.

(**Emphasis added**).

With regard to the taxability of remotely accessed or cloud-based software, the Department in Sales Tax Information Bulletin #8 (December 2016) ("STIB 8") provides the following guidance:

Whether a transaction involving the use of "cloud-based" software is subject to Indiana sales or use tax depends on the facts and circumstances of each transaction, particularly with regards to the amount of control or possession the purchaser is granted in the software, the object of the transaction, and the ownership rights, if any, the purchaser has in the software.

STIB 8 goes on to provide guidance with regard to situations where a vendor uses cloud-based software on a client's behalf:

> Depending on the factors of the transaction and arrangement, [Software as a Service][4] may or may not be subject to tax. Charges for accessing prewritten computer software maintained on the vendor's or a third party's computer or servers are not subject to tax when accessed electronically via the Internet if the customer is not transferred the software, does not have an ownership interest in the software, and does not control or possess the software or the server.
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>> Example #3: An Indiana resident pays an hourly rate to utilize a vendor's software resources, which are maintained on the vendor's computer servers located outside of Indiana. The purchaser never uses, receives or has control of the software. Instead, the vendor uses the software to perform services on the Indiana resident's behalf. The transaction is not subject to sales tax.
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> Further, a purchaser may contract with a business in order to receive services, and as part of those services, tangible personal property in the form of software is provided. If the software provided to the customer is merely incidental to the provision of services (less than 10% of the total price of the transaction), then the service transaction may not be subject to sales tax as a unitary transaction.
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>> Example #4: An Indiana business contracts with a service provider who will perform the business's IT functions. As part of the service, the Indiana business downloads the service provider's prewritten software onto the business's computer. However, the Indiana business does not use the software; rather, the service provider uses the software remotely in order to perform its IT services. The cost of the software is incidental (less than 10% of the total price of the transaction) to the service, so the transaction with the business customer is exempt from sales tax. The service provider, however, is subject to Indiana sales/use tax on the purchase of this software.

Even though software may be located outside Indiana, the Indiana Tax Court has indicated that something need not necessarily be physically present in Indiana for it to be "used" in Indiana. Asplundh Tree Expert Co. v. Indiana Dep't of State Revenue, 38 N.E.3d 744, 748 (Ind. T.C. 2015) (quoting Fisher & Co., Inc. v. Dep't of Treasury, 282 Mich.App. 207, 769 N.W.2d 740, 743 (2009). Further, the Court stated the following:

> Indiana's statutory definition of a taxable use is broad and leads to a very low threshold of taxability. See USAir Inc. v. Indiana Dep't of State Revenue, 623 N.E.2d 466, 469 (Ind. Tax Ct.1993). Moreover, this Court has explained that the location of tangible personal property is not dispositive of whether the use tax applies because it would impermissibly limit the definition of a taxable use to either the intended or the ultimate use of the property. See id. at 471. . . . [T]herefore, the imposition of use tax does not necessarily depend on whether the subject property is physically present in the taxing state. Id.

Turning to the matter at hand, the question is whether the third party "interfaces," which Company hires third parties to develop, are a service that includes a transfer of prewritten computer software or other tangible personal property. The third party interfaces are operated remotely by a third party vendor, which "provide[s] the translation service" for "[Company]'s test codes and results in a manner that they can be read by the various physicians' EMR systems." As explained above:

> Neither [Company] nor the physician's office have access or rights to use or control the interface as access to the interface is restricted solely to the EMR third party provider. [Company] and the physician's office are only able to send and receive data to and from the interface. The interface performs the translation services without the interaction of [Company] or the physician's office.
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> In addition, neither [Company] nor the physicians group can directly or indirectly sell, license, or otherwise provide any part of the interface, nor can they compile, disassemble, or reverse engineer any component of the interface offered by the EMR systems provider. [Company] merely enters into a services agreement with the third party interface provider who provides the processing platform to translate the [Company] results into HL7 machine readable format for the physician's office, or vice versa in the case of the physician's office ordering a test from [Company].

The third parties do not appear to transfer any "prewritten computer software" as a part of the creation and use of the interfaces product. The interface software is never transferred to Company or the medical facilities. Company utilizes its own software, the medical facilities utilize their own EMR systems, but the third party does not transfer

any software when it operates the software in order for the two software systems to communicate. Neither Company nor any medical facility has the right to access, control, or use the interface software, nor do they ever hold title in the interface software. The interface software is instead used by third parties to perform translating functions that allows the various software platforms to communicate with one another.

Furthermore, the serviceperson test found at 45 IAC 2.2-4-2 applies in this instance. Company satisfies all of the requirements of 45 IAC 2.2-4-2(a) for finding that the interface provided by the third party is non-taxable. First, the third parties are primarily providing a service of mapping and translating software language, and not selling tangible personal property. 45 IAC 2.2-4-2(a)(1). Second, the software is for the purpose of mapping and translating information between various software platforms, a service. 45 IAC 2.2-4-2(a)(2). Third, Company is not charged for the software, but are charged for services such as: coordinating communication between the client office and the Data Exchange; customized software configuration; a database build; communication testing; functionality testing; validation testing (when and if applicable); client training; and lastly, go-live support. 45 IAC 2.2-4-2(a)(3). Fourth, the interface software was created by third parties, and thus the third parties did not have to pay sales tax when it was created or purchased. 45 IAC 2.2-4-2(a)(4). The third parties' software is used incident to the service provided, which is translating information between various software platforms. The third parties retain ownership of the interface software. Neither Company nor the medical facilities are granted any rights to the software.

Finally, it does not appear from the DEX agreement or a sample invoice that Company is explicitly paying for prewritten computer software. Company states that it pays for the interfaces in one of three ways. Some interface providers require an upfront fee, with no yearly renewal charge. Other interface providers require a smaller charge for the initial setup of the interface services with a physician's office and then a yearly renewal charge. Finally, some interface providers that bill a "per click" charge or fee based on the number of communications received and sent by Company to a physician's office. Regardless of the scenario, each interface provider is required to keep an active connection between Company and the medical facility. The DEX agreements that Company signs with the third party interface providers permits the third parties to use the unique language from Company's EMR system to customize the interface to allow communication to flow between Company's EMR system and Company's customers' systems. Company is clearly paying for the service of translating information between various software platforms and not for the software itself.

Company has shown that it does not acquire the interface software for their own independent use, that they are not granted any rights to use, control, or access the software, that the software provides translating services between various software platforms, and that the interface software is used incident to the service provided. For all of these reasons, the Department concludes that the fee for the interface software is exempt.

Company's product appears to be a service under 45 IAC 2.2-4-2, and not a sale, lease, license, or other transfer of software or other tangible personal property. Additionally, the product would not meet the definition of a "telecommunication service," which again is defined in IC 6-2.5-1-27.5 as "electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points." Company is transmitting, conveying, or routing information; however, "telecommunication services" do not include "[d]ata processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser whose primary purpose for the underlying transaction is the processed data or information," which is what the third parties' interface services perform.

Based on the information provided, the product is not subject to sales or use tax, as it is a service and does not constitute or include sales of tangible personal property, prewritten computer software, or telecommunication services.

RULING

The third parties' interfaces are a service as enumerated in 45 IAC 2.2-4-2, and are not a "telecommunication service." Therefore, the interfaces are not subject to Indiana sales and use tax.

CAVEAT

This ruling is issued to the taxpayer requesting it on the assumption that the taxpayer's facts and circumstances as stated herein are correct. If the facts and circumstances given are not correct, or if they change, then the taxpayer requesting this ruling may not rely on it. However, other taxpayers with substantially identical factual situations may rely on this ruling for informational purposes in preparing returns and making tax decisions. If a taxpayer relies on this ruling and the Department discovers, upon examination, that the fact situation of the

taxpayer is different in any material respect from the facts and circumstances given in this ruling, then the ruling will not afford the taxpayer any protection. It should be noted that subsequent to the publication of this ruling a change in statute, regulation, or case law could void the ruling. If this occurs, the ruling will not afford the taxpayer any protection.

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[1] The Electronic Health Record (EHR) is a longitudinal electronic record of patient health information generated by one or more encounters in any care delivery setting. Included in this information are patient demographics, progress notes, problems, medications, vital signs, past medical history, immunizations, laboratory data and radiology reports. The EHR automates and streamlines the clinician's workflow. The EHR has the ability to generate a complete record of a clinical patient encounter - as well as supporting other care-related activities directly or indirectly via interface - including evidence based decision support, quality management, and outcomes reporting.

[2] The Electronic Medical Record (EMR) is technology that meets provider needs for real-time data access and evaluation in medical care. In concert with clinical workstations, point-of-care devices, and clinical data repository technologies, the EMR provides the means for longitudinal data storage and access. The result will be increased efficiency, reduced cost, and improved quality of care.

[3] High Level Seven is a data interchange transaction protocol for healthcare technology applications that simplifies the ability of different vendor supplied IS systems to assure inter-operability. Although not a software program in itself, HL7 requires that each healthcare software vendor program supports HL7 interfaces for its products.

[4] STIB 8 defines "Software as a Service" as "a service provider hosting software application over the internet for a customer."

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